

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

Denham Springs, Louisiana

**ANNUAL FINANCIAL REPORT
AND SUPPLEMENTARY INFORMATION**

For the Year Ended
September 30, 2014

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITORS' REPORT	1-2
BASIC FINANCIAL STATEMENTS	
GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)	
Statement of Net Position	5-6
Statement of Activities	7
FUND FINANCIAL STATEMENTS (FFS)	
FUND DESCRIPTIONS	
Balance Sheet - Governmental Funds	10
Reconciliation of Total Governmental Fund Balance to Net Position of Governmental Activities	11
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds	12
Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities	13
Notes to Financial Statements	15-24
REQUIRED SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual (GAAP Basis) - General Fund	26
Schedule of Revenues, Expenditures and Changes in Fund Balance- Budget and Actual (GAAP Basis) - Training Fund	27
COMPLIANCE AND INTERNAL CONTROL	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	29-30
Schedule of Findings and Questioned Costs	31-32
Schedule of Prior Year Findings	33
Management's Corrective Action Plan	34

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants
100 Petroleum Drive, 70508
P.O. Box 80569 • Lafayette, Louisiana 70598-0569
(337) 232-3637 • Fax (337) 235-8557
www.wmddh.com

INDEPENDENT AUDITORS' REPORT

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA, CFP *
JAN H. COWEN, CPA *
LANCE E. CRAPPELL, CPA, CGMA *
MICAH R. VIDRINE, CPA *
TRAVIS M. BRINSKO, CPA *
RICK L. STUTES, CPA, CVA/ABV, APA*
CHRISTINE R. DUNN, CPA**
DAMIAN H. SPIESS, CPA, CFP **
JOAN MARTIN, CPA, CVA, CFF, DABFA**
BRIDGET B. TILLEY, CPA, MT**

* A PROFESSIONAL CORPORATION
** A LIMITED LIABILITY COMPANY

M. TROY MOORE, CPA^
MICHAEL G. DEHART, CPA * +
JOE D. HUTCHINSON, CPA * +

+ RETIRED
^ DECEASED



STEPHANIE A. BLANK, CPA
ANDRE' D. BROUSSARD, CPA
ROBERT T. DUCHARME, II, CPA
STEFAN HAWKINS, CPA
KAYLEEN HOWARD, CPA
MARY PATRICIA KEELEY, CPA
ROBIN T. LeBLANC, CPA
WENDY ORTEGO, CPA, CVA
ROBIN G. STOCKTON, CPA
TINA B. VIATOR, CPA

Board of Directors
Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities and each major fund of Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise Capital District Law Enforcement Planning Council, Inc.'s basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of Capital District Law Enforcement Planning Council, Inc., as of September 30, 2014, and the respective changes in financial position thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information on pages 26-27 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the Management's Discussion and Analysis that accounting principles generally accepted in the United States of America requires to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 27, 2015, on our consideration of Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting and compliance.

***Wright, Moore, DeHart,
Dupuis & Hutchinson***

WRIGHT, MOORE, DEHART,
DUPUIS & HUTCHINSON, LLC
Certified Public Accountants

February 27, 2015
Lafayette, Louisiana

BASIC FINANCIAL STATEMENTS

**GOVERNMENT-WIDE
FINANCIAL STATEMENTS (GWFS)**

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2014**

	<u>Governmental Activities</u>
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 27,893
Accounts Receivable	895
Prepaid Expenses	<u>362</u>
Total Current Assets	<u>29,150</u>
Non-Current Assets:	
Capital Assets, Net of Accumulated Depreciation	<u>596</u>
Total Non-Current Assets	<u>596</u>
 TOTAL ASSETS	 <u><u>\$ 29,746</u></u>

The accompanying notes are an integral part of the basic financial statements.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF NET POSITION
SEPTEMBER 30, 2014**

	<u>Governmental Activities</u>
LIABILITIES AND NET POSITION	
LIABILITIES	
Current Liabilities:	
Accrued Liabilities	<u>\$ 16,293</u>
Total Current Liabilities	<u>16,293</u>
TOTAL LIABILITIES	<u>16,293</u>
NET POSITION	
Net Investment in Capital Assets	596
Restricted for:	
Training Fund	3,701
Unrestricted	<u>9,156</u>
TOTAL NET POSITION	<u>13,453</u>
TOTAL LIABILITIES AND NET POSITION	<u><u>\$ 29,746</u></u>

The accompanying notes are an integral part of the basic financial statements.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

		<u>Program Revenues</u>		<u>Net (Expenses) Revenues and Changes in Net Position</u>
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	
Governmental Activities				
Public Safety				
Administration	\$ 90,562	\$ -	\$ 92,071	\$ 1,509
Training	<u>50,000</u>	<u>-</u>	<u>46,500</u>	<u>(3,500)</u>
Total Governmental Activities	<u>\$ 140,562</u>	<u>\$ -</u>	<u>\$ 138,571</u>	<u>(1,991)</u>
General Revenues:				
Other General Revenues				<u>251</u>
Total General Revenues				<u>251</u>
Change in Net Position				(1,740)
Net Position - Beginning				<u>15,193</u>
Net Position - Ending				<u>\$ 13,453</u>

The accompanying notes are an integral part of the basic financial statements.

FUND FINANCIAL STATEMENTS (FFS)

FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the Council's primary operating fund and it accounts for all financial resources of the Council, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Council's policy. This fund is considered to be a major fund.

SPECIAL REVENUE FUND

Training Fund

These funds are used to account for the funds which are used to provide training to local governments in the Capital District.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**BALANCE SHEET - GOVERNMENTAL FUNDS
SEPTEMBER 30, 2014**

	General Fund	Special Revenue Training Fund	Total Governmental Funds
ASSETS			
Cash	\$ 20,692	\$ 7,201	\$ 27,893
Prepaid Expenses	362	-	362
Accounts Receivable	895	-	895
Due From Other Funds	3,500	-	3,500
	<u> </u>	<u> </u>	<u> </u>
Total Assets	<u><u>\$ 25,449</u></u>	<u><u>\$ 7,201</u></u>	<u><u>\$ 32,650</u></u>
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accrued Liabilities	\$ 16,293	\$ -	\$ 16,293
Due to Other Funds	-	3,500	3,500
Total Liabilities	<u>16,293</u>	<u>3,500</u>	<u>19,793</u>
Fund Balances:			
Non-spendable	362	-	362
Restricted	-	3,701	3,701
Unassigned	8,794	-	8,794
Total Fund Balances	<u>9,156</u>	<u>3,701</u>	<u>12,857</u>
Total Liabilities and Fund Balances	<u><u>\$ 25,449</u></u>	<u><u>\$ 7,201</u></u>	<u><u>\$ 32,650</u></u>

The accompanying notes are an integral part of the basic financial statements.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**RECONCILIATION OF TOTAL GOVERNMENTAL FUND BALANCE
TO NET POSITION OF GOVERNMENTAL ACTIVITIES
SEPTEMBER 30, 2014**

Total Governmental Fund Balances	\$ 12,857
----------------------------------	-----------

*Amounts reported for governmental activities in the
Statement of Net Position are different because:*

Capital assets used in governmental activities are not
financial resources and therefore are not reported in
the funds.

596

Net Position of Governmental Activities

\$ 13,453

The accompanying notes are an integral part of the basic financial statements.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
YEAR ENDED SEPTEMBER 30, 2014**

	General Fund	Special Revenue Training Fund	Total Governmental Funds
Revenues:			
Intergovernmental - Federal	\$ 2,559	\$ -	\$ 2,559
Intergovernmental - State	-	46,500	46,500
Intergovernmental - Local	89,512	-	89,512
Miscellaneous Income	251	-	251
Total Revenues	<u>92,322</u>	<u>46,500</u>	<u>138,822</u>
Expenditures:			
Current -			
Public Safety			
Personnel	58,786	-	58,786
Fringe Benefits	4,594	-	4,594
Supplies	2,103	-	2,103
Other Direct Costs	24,175	-	24,175
Training	-	50,000	50,000
Total Expenditures	<u>89,658</u>	<u>50,000</u>	<u>139,658</u>
Excess (Deficiency) of Revenues Over Expenditures	<u>2,664</u>	<u>(3,500)</u>	<u>(836)</u>
Fund Balances, Beginning	<u>6,492</u>	<u>7,201</u>	<u>13,693</u>
Fund Balances, Ending	<u><u>\$ 9,156</u></u>	<u><u>\$ 3,701</u></u>	<u><u>\$ 12,857</u></u>

The accompanying notes are an integral part of the basic financial statements.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Net Change in Fund Balances - Total Governmental Funds	\$	(836)
--	----	-------

*Amounts reported for governmental activities in the
Statement of Activities are different because:*

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlay exceeded depreciation in the current period.

Depreciation Expense	<u>(904)</u>	
Net Adjustment		<u>(904)</u>

Change in Net Position of Governmental Activities	\$	<u><u>(1,740)</u></u>
---	----	-----------------------

The accompanying notes are an integral part of the basic financial statements.

NOTES TO THE FINANCIAL STATEMENTS

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The Capital District Law Enforcement Planning Council, Inc. (Council) was formed pursuant to the 1969 Omnibus Crime Bill as a private nonprofit corporation. It is funded with federal, state and local monies to provide training, supplies and equipment to various law enforcement agencies in the district to lower the crime rate. The District encompasses the parishes of Ascension, East Baton Rouge, East Feliciana, Iberville, Livingston, Pointe Coupee, St. Helena, Tangipahoa, Washington, West Baton Rouge, and West Feliciana. The District employs two full-time employees.

The accompanying basic financial statements of the Capital District Law Enforcement Planning Council, Inc. have been prepared in conformity with generally accepted accounting principles (GAAP) generally accepted in the United States of America as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. GASB is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The accounting and reporting framework and the more significant accounting policies are discussed in subsequent subsections of this note.

The accounting and reporting policies of the Capital District Law Enforcement Planning Council, Inc. conform to generally accepted accounting principles as applicable to governments. Such accounting and reporting procedures also conform to the industry audit guide, Audits of State and Local Governmental Units.

The following is a summary of certain significant accounting policies:

1. Basis of Presentation

Government-Wide Financial Statements (GWFS)

The statement of net position and the statement of activities display information about the Capital District Law Enforcement Planning Council, Inc. as a whole. These statements include all the financial activities of the Capital District Law Enforcement Planning Council, Inc.

The statement of activities presents a comparison between direct expenses and program revenues for each of the functions of the Capital District Law Enforcement Planning Council, Inc.'s governmental activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of services offered by the Capital District Law Enforcement Planning Council, Inc., and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues are presented as general revenues.

Fund Financial Statements (FFS)

The accounts of the Capital District Law Enforcement Planning Council, Inc. are organized and operated on the basis of funds. A fund is an independent fiscal and accounting entity with a separate set of self-balancing accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions. The minimum number of funds is maintained consistent with legal and managerial requirements.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

1. Basis of Presentation (continued)

Fund Financial Statements (FFS) (continued)

The various funds of the Council are all classified as governmental. The emphasis on fund financial statements is on major governmental funds. A fund is considered major if it is the primary operating fund of the Council or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
- b. Total assets, liabilities, revenues or expenditures/expenses of the individual governmental or enterprise fund are at least five percent of the corresponding total for all governmental and enterprise funds combined.

Governmental Funds:

General Fund

The General Fund is the Council's primary operating fund and it accounts for all financial resources of the Council, except those required to be accounted for in other funds. The General Fund is available for any purpose provided it is expended or transferred in accordance with state and federal laws and according to the Council's policy. This fund is considered to be a major fund.

Special Revenue Funds

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.

The Council has established a major special revenue fund. The following is a brief description of the major special revenue fund's purpose:

Training Fund - used to account for the funds which are used to provide training to local governments in the Capital District.

Amounts reported as program revenues include 1) charges to customers or applicants for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions, including special assessments. Internally dedicated resources are reported as general revenues rather than as program revenues.

When both restricted and unrestricted resources are available for use, it is the Council's policy to use restricted resources first, then unrestricted resources as they are needed.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2. Basis of Accounting/Measurement Focus

Measurement Focus –

Measurement focus is a term used to describe “which” transactions are recorded within the various financial statements. Basis of accounting refers to “when” transactions are recorded regardless of the measurement focus applied.

In the government-wide statement of net position and the statement of activities, governmental activities are presented using the economic resources measurement. The accounting objectives of this measurement focus are the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. All assets and liabilities (whether current or non-current) associated with their activities are reported.

In the fund financial statements, the current financial resources measurement focus is used. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

Basis of Accounting –

In the government-wide statement of net position and statement of activities, governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange or exchange-like transactions are recognized when the exchange takes place. Revenues, expenses, gains, losses, assets and liabilities resulting from nonexchange transactions are recognized in accordance with the requirements of GASB Statement No. 33, “Accounting and Financial Reporting for Nonexchange Transactions.”

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when “measurable and available”. Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within 60 days of the end of the fiscal year. Fees, grants and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Substantially all other revenues are recorded when received.

Expenditures (including capital outlay) are recorded when the related fund liability is incurred, except for certain compensated absences and claims and judgments which are recognized when the obligations are expected to be liquidated with expendable available financial resources.

3. Cash and Interest-Bearing Deposits

Cash and interest-bearing deposits are stated at cost, which approximates market. Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturities of three months or less from the date of acquisition.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Receivables and Payables

Receivables consist of all revenues earned at year end and not yet received. Payables consist of all expenses/expenditures incurred at year end and not yet paid.

5. Interfund Transactions

Interfund activity is reported as loans, services provided, reimbursements or transfers. Loans are reported as interfund receivables and payables as appropriate and are subject to elimination upon consolidation. Services provided, deemed to be at market or near market rates, are treated as revenues and expenditures/expenses. Reimbursements are when one fund incurs a cost, charges the appropriate benefiting fund and reduces its related cost as a reimbursement. All other interfund transactions are treated as transfers.

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Training	\$ 3,500
Total		<u>\$ 3,500</u>

6. Capital Assets

Capital assets purchased or acquired with an original cost of \$1,000 or more are reported at historical cost or estimated cost if historical cost is not available. Contributed assets are recorded as capital assets at their estimated fair market value at the date of donation. Additions, improvements and other capital outlays that significantly extend the useful life of an asset are capitalized. Other costs incurred for repairs and maintenance are expensed as incurred. Depreciation on all assets is provided on the straight-line basis over the following estimated useful lives:

Computer Equipment	5 years
--------------------	---------

7. Compensated Absences

The Council's recognition and measurement criteria for compensated absences are as follows:

FASB ASC C60 provides that vacation leave and other compensated absences with similar characteristics should be accrued as a liability as the benefits are earned by the employees if both of the following conditions are met:

1. The employees' rights to receive compensation are attributable to services already rendered.
2. It is probable that the employer will compensate the employees for the benefits through paid time off or some other means, such as cash payments at termination or retirement.

Compensated absences are limited to 80 hours.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

7. Compensated Absences (continued)

FASB ASC C60 provides that a liability for sick leave should be accrued using one of the following termination approaches:

1. An accrual for earned sick leave should be made only to the extent it is probable that the benefits will result in termination payments, rather than be taken as absences due to illness or other contingencies, such as medical appointments and funerals.
2. Alternatively, a governmental entity should estimate its accrued sick leave liability based on the sick leave accumulated at the balance sheet date by those employees who currently are eligible to receive termination payments as well as other employees who are expected to become eligible in the future to receive such payments.

The entire compensated absence liability is reported on the government-wide financial statements. For governmental fund financial statements, the current portion of unpaid compensated absences is the amount that is normally expected to be paid using expendable available financial resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated leave are paid. The noncurrent portion of the liability is not reported on the fund level. As of September 30, 2014, there was a current compensated absence balance of \$2,207.

8. Equity Classifications

In the government-wide statements, equity is classified as net position and displayed in three components:

- a. Net investment in capital assets – Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets.
- b. Restricted net position– Consists of net position with constraints placed on the use either by (1) external groups such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
- c. Unrestricted net position– All other net position that do not meet the definition of "restricted" or "net investment in capital assets".

In the fund statements, governmental fund equity is classified as fund balance. The Council elected to implement GASB No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions* (FASB ASC 1300 and 1800), in fiscal year 2011. In the fund financial statements, the governmental fund reports the following classifications of fund balance:

- a. Non-spendable – includes amounts that cannot be spent because they are either not spendable in form or legally or contractually required to be maintained intact.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(A) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

8. Equity Classifications (continued)

- b. Restricted – includes amounts restricted by external sources (creditors, laws of other governments, etc.) or by constitutional provisions or enabling legislation.
- c. Committed – includes amounts that can only be used for specific purposes. Committed fund balance is reported pursuant to directives of the Council who has the highest level of decision making authority. Commitments may be modified or rescinded only through actions of the Council.
- d. Assigned – includes amounts that the Council intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. The Council may assign amounts to this classification.
- e. Unassigned – includes amounts that have not been assigned to other funds or restricted, committed or assigned to a specific purpose within the General Fund.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Council considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the Council considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless the Council has provided otherwise in his commitment or assignment actions.

9. Prepaid Items

Insurance payments made to insurance agencies that will benefit periods beyond September 30, 2014 are recorded as prepaid items.

10. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles of the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

(B) CASH AND INTEREST-BEARING DEPOSITS

Under state law, the Council may deposit funds within a fiscal agent bank organized under the laws of the State of Louisiana, the laws of any other state in the Union, or the laws of the United States. The Council may invest in certificates and time deposits of state banks organized under Louisiana law and national banks having principal offices in Louisiana.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(B) CASH AND INTEREST-BEARING DEPOSITS (continued)

At September 30, 2014, the Council had cash and interest-bearing deposits (book balances) totaling \$27,893 as follows:

	<u>General Fund</u>	<u>Training Fund</u>
Demand Deposits	\$ 20,692	\$ 7,201

Custodial Credit Risk Relating to Deposits

Custodial credit risk is the risk that, in the event of bank failure, the Council deposits might not be recovered. The Council does not have a policy for custodial credit risk, however, under state law, these deposits, (or the resulting bank balances) must be secured by federal deposit insurance or the pledge of securities owned by the fiscal agent bank.

The market value of the pledged securities plus the Federal Deposit Insurance Corporation (FDIC) must at all times equal the amount on deposit with the fiscal agent bank. These securities are held in the name of the pledging fiscal agent bank in a holding or custodial bank that is mutually acceptable to both parties.

As of September 30, 2014, the Council's bank balance of \$31,078 was secured through the Federal Deposit Insurance Corporation.

(C) STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

The Council follows these procedures in establishing the budgetary data reflected in the financial statements:

- a. The budgetary calendar – Each year before the beginning of the fiscal year, the Council prepares and submits a proposed operating budget for the General Fund to the Board of Directors for approval.
- b. All budgetary appropriations (unexpended budget balances) lapse at the end of each fiscal year.
- c. There are no outstanding encumbrances.
- d. The budget is adopted on a basis consistent with generally accepted accounting principles (GAAP). Budgeted amounts included in the accompanying financial statements are as originally adopted or as finally amended by the Council. Such amendments were not material in relation to the original appropriations.
- e. The Council does not make changes or amendments within the various budget classifications during the year.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(D) DEFERRED COMPENSATION PLAN

The Council has a qualified deferred compensation plan under Section 457 of the Internal Revenue Code that is offered to its employees. The Council does not report the deferred compensation plan in the general purpose financial statements. The Council contributes 12.3% of the employees' salaries to the plan, contingent upon the employees' contributing the required amount. For the year ended September 30, 2014, the Council contributed \$4,575 to the plan.

(E) LITIGATION AND CLAIMS

As of September 30, 2014, there was no litigation pending against the Council, nor was the Council aware of any unasserted claims. The Council's management believes that any potential lawsuits would be covered by insurance or resolved without any material impact upon the Council's financial statements. No claims were paid out or litigation costs incurred during the year ended September 30, 2014.

(F) CAPITAL ASSETS

Capital asset activity for the year ended September 30, 2014 was as follows:

	<u>Balance</u> <u>9/30/2013</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>9/30/2014</u>
Governmental Activities:				
Equipment	\$ 45,598	\$ -	\$ -	\$ 45,598
Less Accumulated Depreciation	<u>(44,092)</u>	<u>(910)</u>	<u>-</u>	<u>(45,002)</u>
Net Capital Assets	<u>\$ 2,416</u>	<u>\$ (910)</u>	<u>\$ -</u>	<u>\$ 596</u>

(G) ACCOUNTS AND OTHER PAYABLES

The payables of \$16,293 at September 30, 2014 are as follows:

Payroll Taxes Payable	\$ 1,438
Retirement Payable	12,118
Accrued Wages Payable	530
Compensated Absences	<u>2,207</u>
Total	<u>\$ 16,293</u>

(H) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES

In addition to assets, the statement of financial position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position or fund balance that applies to a future period(s) and thus, will not be recognized as an outflow of resources (expense/expenditure) until then. The Council did not have any item that qualifies for reporting in this category.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(H) DEFERRED OUTFLOWS/INFLOWS OF RESOURCES (continued)

In addition to liabilities, the statement of financial position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position or fund balance that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The Council did not have any item that qualifies for reporting in this category.

(I) COMPENSATION PAID TO THE BOARD

There was no compensation paid to the board during the fiscal year ended September 30, 2014.

(J) LEASES

The Council leases office space on a month-to-month basis at \$595 monthly.

(K) CONTINGENCIES – GRANT PROGRAMS

The Council participates in a number of state and federal grant programs, which are governed by various rules and regulations. Costs charged to the respective grant programs are subject to audit and adjustment by the grantor agencies; therefore, to the extent that the Council has not complied with the rules and regulations governing the grants, refunds of any money received and the collectability of any related receivable at year end may be impaired. In management's opinion, there are no significant contingent liabilities relating to compliance with the rules and regulations governing state and federal grants; therefore, no provision has been recorded in the accompanying financial statements for such contingencies. Audits of prior years have not resulted in any disallowed cost or refunds. Any costs that would be disallowed would be recognized in the period agreed upon by the grantor agency and the Council.

(L) ECONOMIC DEPENDENCY

The Council receives the majority of its annual revenues from the local law enforcement agencies in the district and the Governor's commission on law enforcement. If significant budget cuts are made at the federal, state or local level, the amount of funds the Council receives could be reduced significantly and have an adverse impact on its operations. Management is aware of continued budget cuts but is not aware of any actions that will significantly affect the amount the Council will receive next year relating to revenues it usually receives.

(M) RISK MANAGEMENT

The Council is exposed to various risk of loss related to torts, thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters.

The Council has purchased commercial insurance to cover or reduce the risk of loss that might arise should one of these incidents occur. There have been no significant reductions in coverage for the prior year. No settlements were made during the year that exceeded the Council's coverage.

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

(N) OTHER POST-EMPLOYMENT BENEFITS

The Council does not provide continuing health care, life insurance or any other post-retirement benefits for its retired employees.

(O) RELATED PARTY TRANSACTIONS

There was no related party transactions during the fiscal year ended September 30, 2014.

(P) COMPENSATION, BENEFITS AND OTHER PAYMENTS TO EXECUTIVE DIRECTOR

A detail of compensation, benefits, and other payments paid to Wanda Johnson, Executive Director, for the year ended September 30, 2014.

<u>Purpose</u>	<u>Amount</u>
Salary	\$ 32,238
Benefits-Retirement	<u>1,655</u>
	<u>\$ 33,893</u>

(Q) SUBSEQUENT EVENTS

The Council did not have any subsequent events through February 27, 2015, which is the date the financial statements were available to be issued for events requiring recording or disclosure in the financial statements for the year ended September 30, 2014.

**REQUIRED SUPPLEMENTARY
INFORMATION**

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**GENERAL FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED SEPTEMBER 30, 2014**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental - Federal	\$ -	\$ -	\$ 2,559	\$ 2,559
Intergovernmental - Local	89,512	89,512	89,512	-
Miscellaneous Income	-	-	251	251
Total Revenues	89,512	89,512	92,322	251
Expenditures:				
Current -				
Public Safety				
Personnel	48,066	48,066	58,786	(10,720)
Fringe Benefits	9,465	9,465	4,594	4,871
Supplies	4,325	4,325	2,103	2,222
Other Direct Costs	27,656	27,656	24,175	3,481
Total Expenditures	89,512	89,512	89,658	(146)
Excess (Deficiency) of Revenues Over Expenditures	-	-	2,664	(2,664)
Fund Balance, Beginning	6,492	6,492	6,492	-
Fund Balance, Ending	\$ 6,492	\$ 6,492	\$ 9,156	\$ (2,664)

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**TRAINING FUND
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE-
BUDGET AND ACTUAL (GAAP BASIS)
YEAR ENDED SEPTEMBER 30, 2014**

	Budget		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues:				
Intergovernmental - State	\$ -	\$ 46,500	\$ 46,500	\$ -
Total Revenues	-	46,500	46,500	-
Expenditures:				
Current -				
Public Safety				
Training	-	50,000	50,000	-
Total Expenditures	-	50,000	50,000	-
Excess (Deficiency) of Revenues Over Expenditures	-	(3,500)	(3,500)	-
Fund Balance, Beginning	7,201	7,201	7,201	-
Fund Balance, Ending	\$ 7,201	\$ 3,701	\$ 3,701	\$ -

COMPLIANCE
AND
INTERNAL CONTROL

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants
100 Petroleum Drive, 70508
P.O. Box 80569 • Lafayette, Louisiana 70598-0569
(337) 232-3637 • Fax (337) 235-8557
www.wmddh.com

JOHN W. WRIGHT, CPA *

JAMES H. DUPUIS, CPA, CFP *

JAN H. COWEN, CPA *

LANCE E. CRAPPELL, CPA, CGMA *

MICAH R. VIDRINE, CPA *

TRAVIS M. BRINSKO, CPA *

RICK L. STUTES, CPA, CVA/ABV, APA *

CHRISTINE R. DUNN, CPA **

DAMIAN H. SPIESS, CPA, CFP **

JOAN MARTIN, CPA, CVA, CFF, DABFA **

BRIDGET B. TILLEY, CPA, MT **

* A PROFESSIONAL CORPORATION
** A LIMITED LIABILITY COMPANY

M. TROY MOORE, CPA ^
MICHAEL G. DEHART, CPA * +
JOE D. HUTCHINSON, CPA * +

+ RETIRED
^ DECEASED



STEPHANIE A. BLANK, CPA

ANDRE' D. BROUSSARD, CPA

ROBERT T. DUCHARME, II, CPA

STEFAN HAWKINS, CPA

KAYLEEN HOWARD, CPA

MARY PATRICIA KEELEY, CPA

ROBIN T. LeBLANC, CPA

WENDY ORTEGO, CPA, CVA

ROBIN G. STOCKTON, CPA

TINA B. VIATOR, CPA

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Members of the Board of Directors
Capital District Law Enforcement Planning Council, Inc.
Denham Springs, Louisiana

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of the governmental activities and each major fund of Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2014, and the related notes to the financial statements, which collectively comprise Capital District Law Enforcement Planning Council, Inc.'s basic financial statements and have issued our report thereon dated February 27, 2015.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Capital District Law Enforcement Planning Council, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Capital District Law Enforcement Planning Council, Inc.'s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified a certain deficiency in internal control that we consider to be a material weakness.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis.

A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs to be a material weakness 2014-1.

A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We did not identify any deficiencies in internal control that we consider to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Capital District Law Enforcement Planning Council, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Capital District Law Enforcement Planning Council, Inc.'s Response to Finding

Capital District Law Enforcement Planning Council, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. Capital District Law Enforcement Planning Council, Inc.'s response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

WRIGHT, MOORE, DeHART,
DUPUIS & HUTCHINSON, LLC
(Certified Public Accountants)

Lafayette, Louisiana
February 27, 2015

CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

We have audited the financial statements of the Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2014, and have issued our report thereon dated February 27, 2015. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the provisions of Louisiana Revised Statutes 24:513 and the Louisiana Governmental Audit Guide. Our audit of the financial statements as of September 30, 2014 resulted in an unmodified opinion.

Section I - Summary of Auditors' Reports

A. Report on Internal Control and Compliance Material to the Financial Statements

Internal Control

Material Weakness	<u>X</u>	Yes	<u> </u>	No
Significant Deficiency	<u> </u>	Yes	<u>X</u>	No

Compliance

Compliance Material to Financial Statements	<u> </u>	Yes	<u>X</u>	No
---	-----------	-----	----------	----

B. Management Letter

Was a management letter issued?	<u>X</u>	Yes	<u> </u>	No
---------------------------------	----------	-----	-----------	----

Section II - Financial Statement Findings

2014-1 Financial Statements

Statement of Condition:

The Council does not have any employees, nor have they engaged a third party who has the qualifications and training to apply generally accepted accounting principles (GAAP) in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Criteria:

Government Auditing Standards, issued by the Comptroller General of the United States requires governmental units to have employees or engage a third party who has the qualifications and training to apply GAAP in recording the entity's financial transactions or preparing its financial statements, including the related notes.

Effect of Condition:

No effect on the financial statements.

Cause of Condition:

Management did not engage a third party capable of producing GAAP basis financial statements.

Recommendation:

No recommendation. The Council has evaluated the cost vs. benefit of hiring a qualified individual to prepare the necessary financial statements. The decision has been made to continue to allow the audit firm to prepare the statements and management review and take responsibility for the information in the statements.

Management's Response:

Management agrees with the recommendation and will continue to evaluate this decision annually.

**CAPITAL DISTRICT LAW ENFORCEMENT PLANNING COUNCIL, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Section III – Federal Award Findings and Questioned Costs

This section is not applicable for the current year.

**CAPITAL DISTRICT LAW ENFORCEMENT
PLANNING COUNCIL, INC.**

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Reference Number	Fiscal Year Finding Initially Occurred	Description	Corrective Action Taken (Yes, No, Partially)
2012-1	9/30/2008	Management lacks qualifications to prepare GASB 34 financial statements.	No. The cost/benefit is too great. Repeated in current year as finding 2014-1.

CORRECTIVE ACTION PLAN
FOR YEAR ENDED SEPTEMBER 30, 2014

Louisiana Legislative Auditor

Capital District Law Enforcement Planning Council, Inc. respectfully submits the following corrective action plan for the year ended September 30, 2014.

2014-1 Preparation of Financial Statements

Recommendation:

No recommendation. Capital District has evaluated the cost vs. benefit of hiring a qualified individual to prepare the necessary financial statements. The decision has been made to continue to allow the audit firm to prepare the statements and management review and take responsibility for the information in the statements.

Management's Response:

We agree with the recommendation and will continue to evaluate this decision annually.

2014-2 ML Deferred Compensation

Recommendation:

We recommend that Capital District Law Enforcement Planning Council, Inc. bring the liability current and make timely payments to the plan administrator.

Management's Response:

We will bring the liability current and make timely payments to the plan administrator as suggested.

2014-3 ML Cash Reconciliations

Recommendation:

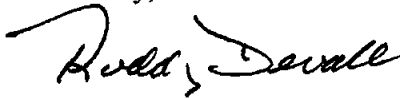
We recommend implementing a policy to void checks after a certain period of time and reissuing payment if the debt is still owed. We also recommend adhering to the State's escheat laws regarding unclaimed property for any outstanding payroll checks.

Management's Response:

We will implement a policy to void checks after 90 days outstanding. We will also void all outstanding checks and contact the vendors to verify if debt is still owed.

If the Louisiana Legislative Auditor has questions regarding this plan, please call Wanda Johnson, Executive Director at 225-667-1503.

Sincerely,



Roddy Devall
President
Capital District Law Enforcement Planning Council, Inc.

WRIGHT, MOORE, DEHART, DUPUIS & HUTCHINSON, L.L.C.

Certified Public Accountants
100 Petroleum Drive, 70508
P.O. Box 80569 • Lafayette, Louisiana 70598-0569
(337) 232-3637 • Fax (337) 235-8557
www.wmdh.com

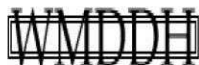
February 27, 2015

JOHN W. WRIGHT, CPA *
JAMES H. DUPUIS, CPA, CFP *
JAN H. COWEN, CPA *
LANCE E. CRAPPELL, CPA, CGMA *
MICAH R. VIDRINE, CPA *
TRAVIS M. BRINSKO, CPA *
RICK L. STUTES, CPA, CVA/ABV, APA, CFF*
CHRISTINE R. DUNN, CPA**
DAMIAN H. SPIESS, CPA, CFP **
JOAN MARTIN, CPA, CVA, CFF, DABFA**
BRIDGET B. TILLEY, CPA, MT**

* A PROFESSIONAL CORPORATION
** A LIMITED LIABILITY COMPANY

M. TROY MOORE, CPA^
MICHAEL G. DEHART, CPA * +
JOE D. HUTCHINSON, CPA * +

+RETIRED
^DECEASED



STEPHANIE A. BLANK, CPA
ANDRE' D. BROUSSARD, CPA
ROBERT T. DUCHARME, II, CPA
STEFAN HAWKINS, CPA
KAYLEEN HOWARD, CPA
MARY PATRICIA KEELEY, CPA
ROBIN T. LeBLANC, CPA
WENDY ORTEGO, CPA, CVA
ROBIN G. STOCKTON, CPA
TINA B. VIATOR, CPA

Capital District Law Enforcement
Planning Council, Inc.
1406 South Range Ave., Suite 5
Denham Springs, LA 70726

In planning and performing our audit of the financial statements of Capital District Law Enforcement Planning Council, Inc. as of and for the year ended September 30, 2014, in accordance with auditing standards generally accepted in the United States of America, we considered Capital District Law Enforcement Planning Council, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of several matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. We previously reported on the Organization's internal control in our report dated February 27, 2015. This letter does not affect our report dated February 27, 2015, on the financial statements of Capital District Law Enforcement Planning Council, Inc.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations.

Sincerely,

*Wright, Moore, DeHart,
Dupuis & Hutchinson, LLC*

Wright, Moore, DeHart
Dupuis & Hutchinson, LLC
Certified Public Accountants

MANAGEMENT COMMENTS
For Year Ended September 30, 2014

2014-2 DEFERRED COMPENSATION

Auditors' Comment: During our audit of deferred compensation, we noted that the liability for the deferred compensation amounts withheld from employees' payroll checks and the required employer contributions are not being remitted to the plan administrator in a timely manner.

Auditors' Recommendation: We recommend that Capital District Law Enforcement Planning Council, Inc. bring the liability current and make timely payments to the plan administrator for all future amounts.

Management's Response: We will bring the liability current and make timely payments to the plan administrator as suggested.

2014-3 CASH RECONCILIATIONS

Auditors' Comment: During our audit of cash, we noticed several old outstanding checks still on the bank reconciliations.

Auditors' Recommendation: We recommend implementing a policy to void checks after a certain period of time and reissuing payment if the debt is still owed. We also recommend adhering to the State's escheat laws regarding unclaimed property for any outstanding payroll checks.

Management's Response: We will implement a policy to void checks after 90 days outstanding. We will also void all old outstanding checks and contact the vendors to verify if debt is still owed.